

MISSOURI HOUSE of REPRESENTATIVES

FISCAL YEAR 2018

DEPARTMENT OF REVENUE

HOUSE BILL 4

MARKUP SHEETS with HCS Recommendations

Prepared by House Appropriations Staff

99TH General Assembly (2017)
First Regular Session

**DEPARTMENT OF REVENUE
Motor Vehicle/Driver Licensing System
Section 4.005**

Budget Book Page 10

This budgeting unit provides ongoing funding for a new integrated motor vehicle and driver licensing computer system.

Legal Basis: Chapter 142, RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

HWY COLL MV/DL SYSTEM

GOVERNOR CHANGES

Language - Removed Title Clause prohibitions on using funds for travel expenses

Reduction 2091 REVENUE TECHNOLOGY FUND-0416 PD

GOVERNOR CHANGES

TOTAL CHANGES

BOBC

FTE

GR

FED

OTHER

TOTAL

EXPLANATION

(3,000,000)

(3,000,000)

Core cut the DOR Technology Fund
as corresponding legislation did not
pass.

(3,000,000)

(3,000,000)

(3,000,000)

(3,000,000)

DRAFT HCS CHANGES

Flexibility –added 3% flex to legal expense fund transfer section

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.005												
HWY COLL MV/DL SYSTEM - 86104C												
CORE												
PERSONAL SERVICES	175,000	3.00	65,321	1.21	178,500	3.00	178,500	3.00	178,500	3.00	178,500	3.00
GENERAL REVENUE	175,000	3.00	65,321	1.21	178,500	3.00	178,500	3.00	178,500	3.00	178,500	3.00
EXPENSE & EQUIPMENT	25,000	0.00	15,550	0.00	25,000	0.00	25,000	0.00	25,000	0.00	25,000	0.00
GENERAL REVENUE	25,000	0.00	15,550	0.00	25,000	0.00	25,000	0.00	25,000	0.00	25,000	0.00
PROGRAM-SPECIFIC	0	0.00	0	0.00	3,000,000	0.00	3,000,000	0.00	0	0.00	0	0.00
OTHER FUNDS	0	0.00	0	0.00	3,000,000	0.00	3,000,000	0.00	0	0.00	0	0.00
TOTAL	\$200,000	3.00	\$80,871	1.21	\$3,203,500	3.00	\$3,203,500	3.00	\$203,500	3.00	\$203,500	3.00

TOTAL - HWY COLL MV/DL SYSTEM	\$200,000	3.00	\$80,871	1.21	\$3,203,500	3.00	\$3,203,500	3.00	\$203,500	3.00	\$203,500	3.00
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DEPARTMENT OF REVENUE
Highway Collections
Section 4.005

Budget Book Page 16

This budgeting unit provides funding for DOR costs to collect highway-related taxes and fees. Constitutional Amendment 3, passed by a majority vote on the 2004 General Election ballot, limits the amount of highway funding the Department of Revenue may spend to the cost of collection up to but not exceeding 3 percent of the collection of a particular tax or fee collected per Article IV, Sections 29, 30(a), 30(b), and 30(c) of the Constitution of the State of Missouri.

The Highway Collections core is comprised of the highway funding the Department is appropriated pursuant to Constitutional Amendment 3 and the amount of General Revenue needed to fund the motor fuel tax, motor vehicle sales and use tax, and the motor vehicle and driver license fee responsibilities of the Department as set out in Statute.

Current Flexibility: 10% PS/EE, 10% between Sections 4.005 – 4.025

Legal Basis: Chapter 142, RSMo

Funding Sources: General Revenue
Other – State Highways and Transportation Department Fund (0644)

CORE ADJUSTMENTS:

HIGHWAY COLLECTIONS				BOBC	FTE	GR	FED	OTHER	TOTAL	EXPLANATION
DEPARTMENT CHANGES										
Flexibility - Increased PS/EE Flex to 25% and allowed 10% flex between departments										
Reallocation	0889	HWY COLL ATTORNEY FEES-0644	EE					(4,000)	(4,000)	
Reallocation	1778	HWY COLL LEGAL SERV E&E-0644	EE					4,000	4,000	
Reduction	1770	HWY COLL POSTAGE-0101	EE			(23,486)			(23,486)	Postal Service exigent surcharge pricing reversed.
Reduction	1796	HWY COLL POSTAGE-0644	EE					(65,846)	(65,846)	
Reduction	7880	HWY COLL-POSTAGE DL-0101	EE			(17,300)			(17,300)	
DEPARTMENT CHANGES						(40,786)		(65,846)	(106,632)	
DRAFT HCS CHANGES										
Flexibility – Reverted PS/EE flex to 10%, removed flex between departments, and added 3% flex to legal expense fund transfer section										
Transfer	1762	HWY COLL MV/DL PS-0101	PS	(0.25)		(15,940)			(15,940)	TRF to OA for various allocations
Transfer	1794	HWY COLL ADMIN E&E-0644	EE					(1,500)	(1,500)	TRF to OA for Federal Info Coordinator
DRAFT HCS CHANGES					(0.25)	(15,940)		(1,500)	(17,440)	
TOTAL CHANGES					(0.25)	(56,726)		(67,346)	(124,072)	

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.005												
HIGHWAY COLLECTIONS - 86110C												
CORE												
PERSONAL SERVICES	14,433,034	442.79	13,678,152	423.86	14,696,925	442.79	14,696,925	442.79	14,696,925	442.79	14,680,985	442.54
GENERAL REVENUE	7,352,424	221.80	6,836,963	195.01	7,499,468	221.80	7,499,468	221.80	7,499,468	221.80	7,483,528	221.55
OTHER FUNDS	7,080,610	220.99	6,841,189	228.85	7,197,457	220.99	7,197,457	220.99	7,197,457	220.99	7,197,457	220.99
EXPENSE & EQUIPMENT	9,758,130	0.00	9,315,761	0.00	9,864,020	0.00	9,757,388	0.00	9,757,388	0.00	9,755,888	0.00
GENERAL REVENUE	3,248,483	0.00	3,160,722	0.00	3,289,269	0.00	3,248,483	0.00	3,248,483	0.00	3,248,483	0.00
OTHER FUNDS	6,509,647	0.00	6,155,039	0.00	6,574,751	0.00	6,508,905	0.00	6,508,905	0.00	6,507,405	0.00
TOTAL	\$24,191,164	442.79	\$22,993,913	423.86	\$24,560,945	442.79	\$24,454,313	442.79	\$24,454,313	442.79	\$24,436,873	442.54

Federal Overtime Change - 0000016

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	5,940	0.00	0	0.00	0	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	5,940	0.00	0	0.00	0	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$5,940	0.00	\$0	0.00	\$0	0.00

Increase necessary to comply with new federal overtime rules which are effective December 1, 2016.

TOTAL - HIGHWAY COLLECTIONS	\$24,191,164	442.79	\$22,993,913	423.86	\$24,560,945	442.79	\$24,460,253	442.79	\$24,454,313	442.79	\$24,436,873	442.54
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DEPARTMENT OF REVENUE
Division of Taxation
Section 4.010

Budget Book Page 33

The Taxation Division is responsible for collecting and processing taxes mandated by Missouri statutes. The division provides services to Missouri by collecting revenue to fund services, issuing refunds, and minimizing the administrative burden of tax compliance. It is also the responsibility of the division to encourage compliance by using focused enforcement actions, and identifying and addressing areas of unintentional noncompliance. The division communicates with its constituencies by informing them of tax laws, regulations, and available services.

The core includes an appropriation for organizational dues to the Multistate Tax Commission of \$212,401. The Multistate Tax Commission keeps the Department informed of tax operations and procedures in other states and the national level. Membership is mandated by Section 32.200, RSMo, and allows Missouri to participate and receive revenue collections from multi-state audits.

Additional divisional costs are included in the Highway Collections budget unit.

Current Flexibility: 10% PS/EE, 10% between Sections 4.005 – 4.025

Legal Basis: Sections 135.010 – 135.035 and Chapters 142-144, RSMo

Funding Sources: General Revenue
Other – Conservation Commission Fund (0609), Health Initiatives Fund (0275), Petroleum Inspection Fund (0662), Petroleum Storage Tank Insurance Fund (0585)

CORE ADJUSTMENTS:

TAXATION DIVISION			BOBC	FTE	GR	FED	OTHER	TOTAL	EXPLANATION
GOVERNOR CHANGES									
Language – Rolled organizational dues into one GR section									
Flexibility - Increased PS/EE Flex to 25% and allowed 10% flex between departments									
Reduction	9614	MODEX-0101	PD		(250,000)			(250,000)	Core cut MoDEX
		GOVERNOR CHANGES			(250,000)			(250,000)	
DRAFT HCS CHANGES									
Language – Broke organizational dues out into subsection and added 3% flex to legal expense fund transfer section									
Flexibility – Reverted PS/EE flex to 10%, removed flex between departments, and added 3% flex to legal expense fund transfer section									
Transfer	1691	TAXATION PS-0101	PS	(0.25)	(14,847)			(14,847)	TRF to OA for various allocations
		DRAFT HCS CHANGES		(0.25)	(14,847)			(14,847)	
		TOTAL CHANGES		(0.25)	(264,847)			(264,847)	

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.010												
TAXATION DIVISION - 86115C												
CORE												
PERSONAL SERVICES	19,799,451	551.30	18,867,107	576.43	20,310,167	562.30	20,310,167	562.30	20,310,167	562.30	20,295,320	562.05
GENERAL REVENUE	19,119,686	526.88	18,201,111	551.43	19,616,808	537.88	19,616,808	537.88	19,616,808	537.88	19,601,961	537.63
OTHER FUNDS	679,765	24.42	665,996	25.00	693,359	24.42	693,359	24.42	693,359	24.42	693,359	24.42
EXPENSE & EQUIPMENT	2,820,995	0.00	2,154,693	0.00	4,092,683	0.00	4,092,683	0.00	4,092,683	0.00	4,092,683	0.00
GENERAL REVENUE	2,804,666	0.00	2,145,678	0.00	4,076,354	0.00	4,076,354	0.00	4,076,354	0.00	4,076,354	0.00
OTHER FUNDS	16,329	0.00	9,015	0.00	16,329	0.00	16,329	0.00	16,329	0.00	16,329	0.00
PROGRAM-SPECIFIC	250,000	0.00	0	0.00	250,000	0.00	250,000	0.00	0	0.00	0	0.00
GENERAL REVENUE	250,000	0.00	0	0.00	250,000	0.00	250,000	0.00	0	0.00	0	0.00
TOTAL	\$22,870,446	551.30	\$21,021,800	576.43	\$24,652,850	562.30	\$24,652,850	562.30	\$24,402,850	562.30	\$24,388,003	562.05

Federal Overtime Change - 0000016

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	16,060	0.00	0	0.00	0	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	16,060	0.00	0	0.00	0	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$16,060	0.00	\$0	0.00	\$0	0.00

Increase necessary to comply with new federal overtime rules which are effective December 1, 2016.

DOR Garnishments - 1850006

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	271,800	10.00	271,800	10.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	271,800	10.00	271,800	10.00
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	0	0.00	78,820	0.00	78,820	0.00

Committee Markup Annual		Department of Revenue										Regular House Bills	
		FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
		DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.010													
TAXATION DIVISION - 86115C													
DOR Garnishments - 1860006													
EXPENSE & EQUIPMENT		0	0.00	0	0.00	0	0.00	0	0.00	78,820	0.00	78,820	0.00
GENERAL REVENUE		0	0.00	0	0.00	0	0.00	0	0.00	78,820	0.00	78,820	0.00
TOTAL		\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$350,620	10.00	\$350,620	10.00
To increase garnishment collections in FY18.													

TOTAL - TAXATION DIVISION	\$22,870,446	551.30	\$21,021,800	576.43	\$24,652,850	562.30	\$24,668,910	562.30	\$24,753,470	572.30	\$24,738,623	572.05
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DEPARTMENT OF REVENUE
Division of Taxation – Integrated Tax System
Section 4.010

Budget Book Page 57

This appropriation provides for payments to the contractor building an integrated tax system for the department that will consolidate more than 80 disparate tax systems currently used to collect taxes. The department awarded a 5-year contract for \$73,068,294 in February 2012 for implementation of an integrated system. The department and contractor project additional revenues for the first 5 years of \$217 million. Under the contract, the department only pays for accepted deliverables when the state has received sufficient benefits to pay for it. By Contract, 50% of the first \$20 million generated in benefits is available for payment to the vendor for accepted deliverables; 75% is available for payment to the vendor thereafter up to the fixed price of the contract.

As of December 2016, the state has recognized \$360.3 million in benefits and paid the contractor \$56.6 million.

Release 1 was implemented ahead of schedule in February 2014 and included registration, return and refund processing, taxpayer accounting, and financial and billings for tire and battery fees. While a small tax, this release touched on all aspects of the system and established the framework, including hardware and software for Release 2 in July 2016 and Release 3 in September 2017. Release 2 is for sales and use taxes, and withholding tax, as well as the business electronic services portal. Release 3 will conclude the project with the implementation of corporate income and franchise taxes, individual income tax and property tax credit along with expanding the portal for individuals and corporations.

Legal Basis: Sections 135.010 – 135,035 and Chapters 142-144, RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

NONE

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED		Regular House Bills
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.010													
INTEGRATED TAX SYSTEM - 86116C													
CORE													
EXPENSE & EQUIPMENT	13,000,000	0.00	7,903,311	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00	
GENERAL REVENUE	13,000,000	0.00	7,903,311	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00	
TOTAL	\$13,000,000	0.00	\$7,903,311	0.00	\$13,000,000	0.00	\$13,000,000	0.00	\$13,000,000	0.00	\$13,000,000	0.00	

DEPARTMENT OF REVENUE
Division of Motor Vehicle and Driver Licensing
Section 4.015

Budget Book Page 62

The Motor Vehicle and Driver Licensing Division core funding represents the non-highway portion of the resources needed to collect fees and taxes and enforce state laws for the following activities:

- Issuing commercial and non-commercial driver licenses, nondriver licenses, and permits; - Suspending, revoking, and disqualifying driver licenses;
- Processing and maintaining records related to traffic violation point assessments, the administrative driving while intoxicated (DWI) and abuse-and-lose laws for alcohol and drug offenses, ignition interlock, failure to appear in court for traffic violations, the safety responsibility (mandatory insurance) laws for uninsured motorists, and a variety of court-ordered driver license suspensions;
- Titling and registration of motor vehicles, all-terrain vehicles, trailers, manufactured homes, and marine craft;
- Issuing disabled placards and temporary registration permits; - Licensing and regulating motor vehicle, marine craft, and auction dealers and manufacturers;
- Issuing licenses to title service and salvage businesses; and
- Overseeing the operations of 178 license offices throughout the state that are awarded through a competitive bidding process. These offices process driver license, titling, and registration transactions.

The Federal amount and FTE listed in the core is currently uncommitted appropriation authority. The Motor Vehicle and Driver Licensing Division has no federal grant requests pending at this time. Additional divisional costs are included in the Highway Collections budget unit.

Current Flexibility: 10% PS/EE, 10% between Sections 4.005 – 4.025

Legal Basis: Sections 144.070, 144.440, 301.020, 301.025, 301.114, 301.147, 301.190, 301.550-301.573, 301.700, 302.060, 302.130, 302.132, 302.140, 302.171, 302.173, 302.175, 302.177, 302.178, 302.181, 302.272, 302.290, 302.302, 302.304, 302.306, 302.309, 302.311, 302.500-302.545, 302.705, 302.720, 302.725, 302.735, 302.740, 302.755, 303.010–303.190, 303.200–303.370, 306.015, 306.016, 306.535, 307.350, 307.353, 307.355, 307.366, 407.536, 454.516, and 700.320 RSMo

Funding Sources: General Revenue
Federal - Department of Revenue - Federal (0132)
Other – Department of Revenue Specialty Plate Fund (0775), Motor Vehicle Commission Fund (0588)

CORE ADJUSTMENTS:

GOVERNOR CHANGES

Flexibility - Increased PS/EE Flex to 25% and allowed 10% flex between departments

DRAFT HCS CHANGES

Flexibility – Reverted PS/EE flex to 10%, removed flex between departments, and added 3% flex to legal expense fund transfer section

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.015												
MOTOR VEH & DRIVER LICENSING - 86120C												
CORE												
PERSONAL SERVICES	573,195	32.05	551,806	16.44	584,659	32.05	584,659	32.05	584,659	32.05	584,659	32.05
GENERAL REVENUE	368,851	22.05	357,440	10.52	376,228	22.05	376,228	22.05	376,228	22.05	376,228	22.05
FEDERAL FUNDS	2,695	0.00	0	0.00	2,749	0.00	2,749	0.00	2,749	0.00	2,749	0.00
OTHER FUNDS	201,649	10.00	194,366	5.92	205,682	10.00	205,682	10.00	205,682	10.00	205,682	10.00
EXPENSE & EQUIPMENT	696,801	0.00	422,983	0.00	696,801	0.00	696,801	0.00	696,801	0.00	696,801	0.00
GENERAL REVENUE	280,232	0.00	228,556	0.00	280,232	0.00	280,232	0.00	280,232	0.00	280,232	0.00
FEDERAL FUNDS	160,776	0.00	0	0.00	160,776	0.00	160,776	0.00	160,776	0.00	160,776	0.00
OTHER FUNDS	255,793	0.00	194,427	0.00	255,793	0.00	255,793	0.00	255,793	0.00	255,793	0.00
TOTAL	\$1,269,996	32.05	\$974,789	16.44	\$1,281,460	32.05	\$1,281,460	32.05	\$1,281,460	32.05	\$1,281,460	32.05

Photo ID for Voting - 1860004

EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	0	0.00	100,000	0.00	100,000	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	100,000	0.00	100,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$100,000	0.00	\$100,000	0.00

Implementation of Photo ID (HB 1631)

TOTAL - MOTOR VEH & DRIVER LICENSING	\$1,269,996	32.05	\$974,789	16.44	\$1,281,460	32.05	\$1,281,460	32.05	\$1,381,460	32.05	\$1,381,460	32.05
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DEPARTMENT OF REVENUE
Division of Legal Services
Section 4.020

Budget Book Page 81

The Legal Services Division ensures the Department's compliance with law and internal policies. The division performs support functions to increase the effectiveness of revenue collection programs in the Department.

The division advises the Director and divisions on legal matters relative to the Department and represents the Department in courts and administrative tribunals. It also conducts external investigations and develops information leading to local prosecution of individuals and businesses suspected of violating state statutes related to taxation, motor vehicle, and driver laws. In addition to external investigations, it conducts internal audits and investigations of the contract license offices.

The division receives federal grants from the Missouri Department of Transportation's Highway Safety Division and Federal Highway Administration. These grants allow the Department to work case files involving intoxication-related license actions on appeal and chemical refusal cases handled by local prosecuting attorneys. The grants also fund motor fuel tax and odometer and title fraud investigations.

Current Flexibility: 10% PS/EE, 10% between Sections 4.005 – 4.025

Legal Basis: Chapters 142-144, sections 135.010–135.035, 301.020, 301.025, 301.114, 301.147, 301.190, 301.550-301.573, 301.700, 302.060, 302.130, 302.132, 302.140, 302.171, 302.173, 302.175, 302.177, 302.178, 302.181, 302.272, 302.290, 302.302, 302.304, 302.306, 302.309, 302.311, 302.500-302.545, 302.705, 302.720, 302.725, 302.735, 302.740, 302.755, 303.010–303.190, 303.200–303.370, 306.015, 306.016, 306.535, 307.350, 307.353, 307.355, 307.366, 407.536, 454.516, and 700.320 RSMo

Funding Sources: General Revenue
Federal - Department of Revenue - Federal (0132)
Other – Motor Vehicle Commission Fund (0588), Tobacco Control Special Fund (0984)

CORE ADJUSTMENTS:

LEGAL SERVICES		BOBC	FTE	GR	FED	OTHER	TOTAL
GOVERNOR CHANGES							
Flexibility - Increased PS/EE Flex to 25% and allowed 10% flex between departments							
Reduction	6733	LEGAL SERV PS-0132	PS	(2.00)			
		GOVERNOR CHANGES		(2.00)			
		TOTAL CHANGES		(2.00)			

DRAFT HCS CHANGES

Flexibility – Reverted PS/EE flex to 10%, removed flex between departments, and added 3% flex to legal expense fund transfer section

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.020												
LEGAL SERVICES - 86130C												
CORE												
PERSONAL SERVICES	2,204,580	56.75	1,874,690	43.95	2,248,672	56.75	2,248,672	56.75	2,248,672	54.75	2,248,672	54.75
GENERAL REVENUE	1,501,832	40.75	1,443,765	33.11	1,531,869	40.75	1,531,869	40.75	1,531,869	40.75	1,531,869	40.75
FEDERAL FUNDS	208,484	5.00	103,387	2.75	212,654	5.00	212,654	5.00	212,654	3.00	212,654	3.00
OTHER FUNDS	494,264	11.00	327,537	8.09	504,149	11.00	504,149	11.00	504,149	11.00	504,149	11.00
EXPENSE & EQUIPMENT	398,128	0.00	229,084	0.00	398,128	0.00	398,128	0.00	398,128	0.00	398,128	0.00
GENERAL REVENUE	155,533	0.00	150,335	0.00	155,533	0.00	155,533	0.00	155,533	0.00	155,533	0.00
FEDERAL FUNDS	211,154	0.00	57,384	0.00	211,154	0.00	211,154	0.00	211,154	0.00	211,154	0.00
OTHER FUNDS	31,441	0.00	21,364	0.00	31,441	0.00	31,441	0.00	31,441	0.00	31,441	0.00
TOTAL	\$2,602,708	56.75	\$2,103,774	43.95	\$2,646,800	56.75	\$2,646,800	56.75	\$2,646,800	54.75	\$2,646,800	54.75
TOTAL - LEGAL SERVICES												
	\$2,602,708	56.75	\$2,103,774	43.95	\$2,646,800	56.75	\$2,646,800	56.75	\$2,646,800	54.75	\$2,646,800	54.75

DEPARTMENT OF REVENUE
Division of Administration
Section 4.025

Budget Book Page 106

The Administration Division performs administrative support functions to increase the effectiveness of revenue collection and motor vehicle and driver license programs in the Department of Revenue. The division is responsible for providing fiscal services to the Department and other governmental agencies in the areas of finance, accounting, depositing and cashing of state and non-state revenues, investing and collateralizing non-state revenue collections, accounts payable, and providing strong internal control by performing reconciliations and reviews, and preparing financial statements and reports.

The division is also responsible for providing support to its employees through payroll processing, policy and employment law guidance, recruitment, training and communication functions to maintain effective employee relations. This division also coordinates external communications by creating taxpayer educational videos, updating internet content, and involvement with community outreach efforts. The division also provides service and support in the areas of form development, policy administration, procurement, mail processing, archiving, stores, inventory distribution, delivery services, and coordinates Department leasing.

The division's federal funds are associated with the oversight of the child support collection services contract. In conjunction with the Missouri Department of Social Services (DSS), the division administers the contract which receipts and disburses child support payments. The DSS is responsible for the grant application, award and administration. The cost is split between the federal (66 percent) and state government (34 percent). The DOR reports its costs to DSS on a quarterly basis. Additional divisional costs are included in the Highway Collections budget unit.

Current Flexibility: 10% PS/EE, 10% between Sections 4.005 – 4.025

Legal Basis: Chapters 142-144, sections 135.010–135.035, 301.020, 301.025, 301.114, 301.147, 301.190, 301.550-301.573, 301.700, 302.060, 302.130, 302.132, 302.140, 302.171, 302.173, 302.175, 302.177, 302.178, 302.181, 302.272, 302.290, 302.302, 302.304, 302.306, 302.309, 302.311, 302.500-302.545, 302.705, 302.720, 302.725, 302.735, 302.740, 302.755, 303.010–303.190, 303.200–303.370, 306.015, 306.016, 306.535, 307.350, 307.353, 307.355, 307.366, 407.536, 454.400, 454.516, and 700.320 RSMo; P.L. 93-647 and 45 CRF

Funding Sources: General Revenue
Federal - Department of Revenue - Federal (0132)
Other – Child Support Enforcement Fund (0169)

CORE ADJUSTMENTS:

GOVERNOR CHANGES

Flexibility - Increased PS/EE Flex to 25% and allowed 10% flex between departments

DRAFT HCS CHANGES

Flexibility – Reverted PS/EE flex to 10%, removed flex between departments, and added 3% flex to legal expense fund transfer section

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED		Regular House Bill
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.025													
ADMINISTRATION DIVISION - 86135C													
CORE													
PERSONAL SERVICES	1,200,941	38.66	1,206,898	33.37	1,224,964	38.66	1,224,964	38.66	1,224,964	38.66	1,224,964	38.66	
GENERAL REVENUE	1,122,219	36.04	1,147,002	31.57	1,144,666	36.04	1,144,666	36.04	1,144,666	36.04	1,144,666	36.04	
FEDERAL FUNDS	53,170	1.74	36,927	1.12	54,234	1.74	54,234	1.74	54,234	1.74	54,234	1.74	
OTHER FUNDS	25,552	0.88	22,969	0.88	26,064	0.88	26,064	0.88	26,064	0.88	26,064	0.88	
EXPENSE & EQUIPMENT	5,771,173	0.00	3,881,124	0.00	5,771,173	0.00	5,771,173	0.00	5,771,173	0.00	5,771,173	0.00	
GENERAL REVENUE	211,326	0.00	202,730	0.00	211,326	0.00	211,326	0.00	211,326	0.00	211,326	0.00	
FEDERAL FUNDS	3,470,006	0.00	2,335,137	0.00	3,470,006	0.00	3,470,006	0.00	3,470,006	0.00	3,470,006	0.00	
OTHER FUNDS	2,089,841	0.00	1,343,257	0.00	2,089,841	0.00	2,089,841	0.00	2,089,841	0.00	2,089,841	0.00	
TOTAL	\$6,972,114	38.66	\$5,088,022	33.37	\$6,996,137	38.66	\$6,996,137	38.66	\$6,996,137	38.66	\$6,996,137	38.66	

DEPARTMENT OF REVENUE
Postage
Section 4.025

Budget Book page 135

This section provides funding for all department mailings. The Department mails tax forms, marinecraft registration renewal notices, marinecraft titles, collection and enforcement notices, and statutorily-required pieces of certified mail. Funding for mailings related to highway collections are in the highway collections section.

Current Flexibility: 3% PS/EE to Section 4.163

Legal Basis: Chapters 142-144, sections 135.010–135.035, 301.020, 301.025, 301.114, 301.147, 301.190, 301.550-301.573, 301.700, 302.060, 302.130, 302.132, 302.140, 302.171, 302.173, 302.175, 302.177, 302.178, 302.181, 302.272, 302.290, 302.302, 302.304, 302.306, 302.309, 302.311, 302.500-302.545, 302.705, 302.720, 302.725, 302.735, 302.740, 302.755, 303.010–303.190, 303.200–303.370, 306.015, 306.016, 306.535, 307.350, 307.353, 307.355, 307.366, 407.536, 454.400, 454.516, and 700.320 RSMo

Funding Sources: General Revenue
Other – Conservation Commission (0609), Health Initiatives (0275), Motor Vehicle Commission (0588)

CORE ADJUSTMENTS:

POSTAGE	BOBC	FTE	GR	FED	OTHER	TOTAL	EXPLANATION
DEPARTMENT CHANGES							
Reduction 0075 POSTAGE-0101	EE		(120,368)			(120,368)	Postage Service exigent surcharge
DEPARTMENT CHANGES			(120,368)			(120,368)	pricing reversed.
TOTAL CHANGES			(120,368)			(120,368)	

DRAFT HCS CHANGES

Flexibility –Added 3% flex to legal expense fund transfer section

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.025													
POSTAGE - 86150C													
CORE													
EXPENSE & EQUIPMENT	4,043,756	0.00	3,923,805	0.00	4,164,124	0.00	4,043,756	0.00	4,043,756	0.00	4,043,756	0.00	
GENERAL REVENUE	3,993,011	0.00	3,873,221	0.00	4,113,379	0.00	3,993,011	0.00	3,993,011	0.00	3,993,011	0.00	
OTHER FUNDS	50,745	0.00	50,584	0.00	50,745	0.00	50,745	0.00	50,745	0.00	50,745	0.00	
TOTAL	\$4,043,756	0.00	\$3,923,805	0.00	\$4,164,124	0.00	\$4,043,756	0.00	\$4,043,756	0.00	\$4,043,756	0.00	

**DEPARTMENT OF REVENUE
State Tax Commission
Section 4.030**

Budget Book Page 304

The State Tax Commission is a quasi-judicial administrative agency created by the Missouri Constitution to perform six basic functions:

1. equalize inter and intra county assessments
2. conduct de novo judicial hearings regarding valuation and classification appeals from local boards of equalization
3. formulate and implement statewide assessment policy and procedures to comport with statutory and constitutional mandates
4. supervise local assessing officials and local assessment programs to ensure compliance with statewide policy requirements
5. conduct ratio studies to determine the assessment level on each county and to measure the quality of assessments
6. assess the distributable property of railroads and public utilities

Current Flexibility: 10% PS/EE

Legal Basis: Article X, Section 14 of the Missouri Constitution; Chapters 138, 151, 153 and 155 RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

STATE TAX COMMISSION			BOBC	FTE	GR	FED	OTHER	TOTAL	EXPLANATION
GOVERNOR CHANGES									
Flexibility - Added 10% flex between departments									
Reduction	0083	STATE TAX COMMISSION PS-0101	PS	(2.00)					
		GOVERNOR CHANGES		(2.00)					
DRAFT HCS CHANGES									
Flexibility -Removed 10% flex between departments and added 3% flex to legal expense fund transfer section									
Transfer	0083	STATE TAX COMMISSION PS-0101	PS		(684)			(684)	TRF to OA for Boards & Commissions
		DRAFT HCS CHANGES			(684)			(684)	
		TOTAL CHANGES		(2.00)	(684)			(684)	

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.030												
STATE TAX COMMISSION - 86911C												
CORE												
PERSONAL SERVICES	1,998,332	40.00	1,873,495	37.48	2,038,297	40.00	2,038,297	40.00	2,038,297	38.00	2,037,613	38.00
GENERAL REVENUE	1,998,332	40.00	1,873,495	37.48	2,038,297	40.00	2,038,297	40.00	2,038,297	38.00	2,037,613	38.00
EXPENSE & EQUIPMENT	170,775	0.00	172,253	0.00	170,775	0.00	170,775	0.00	170,775	0.00	170,775	0.00
GENERAL REVENUE	170,775	0.00	172,253	0.00	170,775	0.00	170,775	0.00	170,775	0.00	170,775	0.00
TOTAL	\$2,169,107	40.00	\$2,045,748	37.48	\$2,209,072	40.00	\$2,209,072	40.00	\$2,209,072	38.00	\$2,208,388	38.00

TOTAL - STATE TAX COMMISSION	\$2,169,107	40.00	\$2,045,748	37.48	\$2,209,072	40.00	\$2,209,072	40.00	\$2,209,072	38.00	\$2,208,388	38.00
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**DEPARTMENT OF REVENUE
Assessment Maintenance
Section 4.035**

Budge Book Page 319

This section provides funds to reimburse counties one half of assessor costs based on a final assessment and equalization maintenance plan and for reimbursement to assessors in compliance with Chapter 137 RSMo. The maximum reimbursement rate in statute is \$7.00 per parcel in 2000, increased by 3% per year thereafter; the minimum rate is \$3.00 per parcel. In no event may the total amount of reimbursement to a county exceed 60% reimbursement.

Legal Basis: Section 137.750, RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

			BOBC	FTE	GR	FED	OTHER	TOTAL	EXPLANATION
ASSESSMENT MAINTENANCE									
GOVERNOR CHANGES									
Reduction	1044	ASSESSMENT MAINTENANCE-0101	PD		(1,575,618)			(1,575,618)	Core cut
		GOVERNOR CHANGES			(1,575,618)			(1,575,618)	
DRAFT HCS CHANGES									
Reduction	1044	ASSESSMENT MAINTENANCE-0101	PD		766,633			766,633	Core restore
		DRAFT HCS CHANGES			766,633			766,633	
		TOTAL CHANGES			(808,985)			(808,985)	

Committee Markup Annual			Department of Revenue								Regular House Bills			
			FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
			DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.035														
ASSESSMENT MAINTENANCE - 87016C														
CORE														
PROGRAM-SPECIFIC			10,376,876	0.00	10,376,873	0.00	11,531,622	0.00	11,531,622	0.00	9,956,004	0.00	10,722,637	0.00
GENERAL REVENUE			10,376,876	0.00	10,376,873	0.00	11,531,622	0.00	11,531,622	0.00	9,956,004	0.00	10,722,637	0.00
TOTAL			\$10,376,876	0.00	\$10,376,873	0.00	\$11,531,622	0.00	\$11,531,622	0.00	\$9,956,004	0.00	\$10,722,637	0.00
TOTAL - ASSESSMENT MAINTENANCE														
			\$10,376,876	0.00	\$10,376,873	0.00	\$11,531,622	0.00	\$11,531,622	0.00	\$9,956,004	0.00	\$10,722,637	0.00

DEPARTMENT OF REVENUE
Appropriated Tax Credits
Section 4.XXX

Budge Book Page 159

Rolling Stock Tax Credit

Private car ad valorem tax is assessed to the freight line companies by the following formula:

The State Tax Commission determines the assessed value for freight line companies. The Tax Commission determines an average tax rate based on the actual taxes collected from the previous tax year paid by the operating railroads in Missouri. The tax rate is applied by the tax commission's calculated assessed value. This produces the "tax levied". This is returned to the Department of Revenue for central collection by October 1st and is due and payable by December 31st.

For all taxable years beginning on or after January 1, 2009, a freight line company shall, subject to appropriation, be allowed a credit against the tax levied. The tax credit amount is equal to the amount of eligible expenses (eligible expenses are those incurred in this state to manufacture, maintain, or improve a freight line company's rolling stock) and are incurred during the calendar year immediately preceding the tax year for which the credit is claimed. The amount of the tax credit issued shall not exceed the freight line company's liability for the tax levied for which the credit is claimed. If the appropriation is not totally funded, each company would receive a pro-rata share (based on their claim to total claims).

Alternative Fuel Infrastructure Tax Credit

SB 931 (2008 legislative session) Section 135.710 RSMo, created a tax credit for the costs of construction of qualified alternative fuel vehicle refueling properties. SB 729 (2014 legislative session) extended this tax credit starting January 1, 2015 through December 31, 2017, and expanded it to include electric vehicle (EV) charging stations (including private citizen charging stations) and capped the sum total of credits in any year to \$1 million, subject to appropriations. The credit is for the costs directly associated with the purchase and installation of equipment used for storage and dispensing of alternative fuels or any recharging equipment on any qualified property. The law further states that qualified property must be constructed after August 28, 2014 with at least fifty-one percent of the costs associated with the project being paid to qualified Missouri contractors. Any eligible applicant who installs and operates a qualified alternative fuel vehicle refueling property shall be allowed a credit against the tax otherwise due under Chapter 143, RSMo, excluding withholding tax imposed by Section 143.191 to 143.265 RSMo, or due under Chapter 147 RSMo or Chapter 148 RSMo.

The tax credit shall not exceed the lesser of twenty thousand dollars or twenty percent of the costs directly associated with the purchase and installation of any alternative fuel storage and dispensing equipment on any qualified alternative fuel vehicle property. For a private citizen the credit shall not exceed fifteen hundred dollars. The total amount of credits that may be claimed may not exceed \$1 million in any calendar year, subject to appropriations.

Wood Energy Tax Credit

A Missouri wood energy producer (any person, firm or corporation that engages in the business of producing processed wood products from Missouri forest industry residue to be used as an energy source) is eligible for a tax credit on taxes otherwise due. Reenacted in 1996 by the 88th General Assembly, the credit applies to all tax periods beginning on or after January 1, 1997. The credit can only be used against the income tax otherwise due and is not available for use against withholding tax liabilities. SB 729 (2014 legislative session) extended this tax credit through June 30, 2020 with an annual cap of \$6 million, subject to appropriations.

Credit of \$5/ton for wood products from processed wood residue.

Credit of \$5/ton for wood used in charcoal production. Wood usage is inferred at 4 tons of wood residue used per ton of wood char produced.

Legal Basis: Section 137.1018, RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

APPROPRIATED TAX CREDITS			BOBC	FTE	GR	FED	OTHER	TOTAL	EXPLANATION
GOVERNOR CHANGES									
Reduction	8972	ROLLING STOCK TAX CREDIT-0101	PD		(600,000)			(600,000)	Core reduction to zero out credit
		GOVERNOR CHANGES			(600,000)			(600,000)	
		TOTAL CHANGES			(600,000)			(600,000)	

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.035												
APPROPRIATED TAX CREDITS - 87021C												
CORE												
PROGRAM-SPECIFIC	1,400,000	0.00	362,638	0.00	600,000	0.00	600,000	0.00	0	0.00	0	0.00
GENERAL REVENUE	1,400,000	0.00	362,638	0.00	600,000	0.00	600,000	0.00	0	0.00	0	0.00
TOTAL	\$1,400,000	0.00	\$362,638	0.00	\$600,000	0.00	\$600,000	0.00	\$0	0.00	\$0	0.00
TOTAL - APPROPRIATED TAX CREDITS	\$1,400,000	0.00	\$362,638	0.00	\$600,000	0.00	\$600,000	0.00	\$0	0.00	\$0	0.00

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DEPARTMENT OF REVENUE
Fees to Counties and Collection Agencies
Section 4.040

Budget Book Page 164

This section provides for the payment of contingency fees to private collection agencies or local prosecutors who collect delinquent state tax accounts on behalf of the Department. Prosecuting attorneys will receive payment of 20% of the delinquency collected. Private agency fees will be determined by competitive bid; however, it will not exceed 25% of the delinquency collected.

Legal Basis: Sections 136.150 and 140.850, RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

NONE

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.040												
PROSEC ATTYS-COLL AGENCY FEES - 87060C												
CORE												
EXPENSE & EQUIPMENT	600,000	0.00	981,390	0.00	750,000	0.00	750,000	0.00	750,000	0.00	750,000	0.00
GENERAL REVENUE	600,000	0.00	981,390	0.00	750,000	0.00	750,000	0.00	750,000	0.00	750,000	0.00
PROGRAM-SPECIFIC	2,700,000	0.00	1,944,715	0.00	2,550,000	0.00	2,550,000	0.00	2,550,000	0.00	2,550,000	0.00
GENERAL REVENUE	2,700,000	0.00	1,944,715	0.00	2,550,000	0.00	2,550,000	0.00	2,550,000	0.00	2,550,000	0.00
TOTAL	\$3,300,000	0.00	\$2,926,105	0.00	\$3,300,000	0.00	\$3,300,000	0.00	\$3,300,000	0.00	\$3,300,000	0.00

TOTAL - PROSEC ATTYS-COLL AGENCY FEE:	\$3,300,000	0.00	\$2,926,105	0.00	\$3,300,000	0.00	\$3,300,000	0.00	\$3,300,000	0.00	\$3,300,000	0.00
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DEPARTMENT OF REVENUE
County Lien Filing Fees
Section 4.045

Budget Book Page 169

Sections 144.380 and 143.902, RSMo, allow the Department of Revenue to file a certificate of lien with circuit courts for income, withholding, sales and use tax delinquencies. The Department also files administrative judgments to garnish a taxpayer's wages, bank accounts or other financial holdings. With this appropriation, the Department, per Section 144.380.4, RSMo, pays the county recorder of deeds \$3.00 to file a lien and \$1.50 when the Department requests a lien to be released.

Legal Basis: Sections 143.902 and 144.380, RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

COUNTY LIEN FILING FEES				BOBC	FTE	GR	FED	OTHER	TOTAL	EXPLANATION
DRAFT HCS CHANGES										
Reduction	7024	COUNTY FILING FEES-0101		PD		(150,000)			(150,000)	Core reduction
		DRAFT HCS CHANGES				(150,000)			(150,000)	
		TOTAL CHANGES				(150,000)			(150,000)	

Regular House Bills

TOTAL - COUNTY LIEN FILING FEES	\$465,000	0.00	\$274,925	0.00	\$465,000	0.00	\$465,000	0.00	\$465,000	0.00	\$315,000	0.00
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DEPARTMENT OF REVENUE
Distribution to Cities - Motor Fuel Tax Fund
Section 4.050

Budget Book Page 174

This section allows for distribution to cities of 15% of motor vehicle fuel tax proceeds as provided by Article IV, Section 30(a) of the State Constitution.

Legal Basis: Article IV, Section 30(a) of the Missouri Constitution

Funding Sources: Other – Motor Fuel Tax Fund (0673)

CORE ADJUSTMENTS:

NONE

Regular House Bills

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DEPARTMENT OF REVENUE
Emblem Use Fee Distribution
Section 4.055

Budget Book Page 179

Individuals requesting a specialty plate make a contribution of an emblem use authorization fee to the organization sponsoring the specialty plate. If statute allows the individual to make the emblem use authorization fee to the Department, the Department must remit these fees to the applicable organization. This appropriation allows the Department to remit the contribution fees defined by statute.

Legal Basis: Section 301.3141, RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

NONE

Committee Markup Annual			Department of Revenue								Regular House Bills			
			FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
			DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.055														
EMBLEM USE FEE DISTRIBUTION - 87032C														
CORE														
PROGRAM-SPECIFIC			1,000	0.00	905	0.00	1,000	0.00	1,000	0.00	1,000	0.00	1,000	0.00
GENERAL REVENUE			1,000	0.00	905	0.00	1,000	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL			\$1,000	0.00	\$905	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00
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DEPARTMENT OF REVENUE
General Revenue Tax Refunds
Section 4.060

Budget Book Page 184

This section provides for refunds for any overpayment or erroneous payment of taxes credited to the General Revenue Fund.

Legal Basis: Section 136.035, RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

GENERAL REVENUE REFUNDS (REG)	BOBC	FTE	GR	FED	OTHER	TOTAL
DRAFT HCS CHANGES						
Removed 'E' 1243 GR REFUNDS (REG)-0101			GR			
Language – Created new subsection to line out GR refunds above CRE						
DRAFT HCS CHANGES						
TOTAL CHANGES						

Committee Markup Annual

		Department of Revenue										Regular House Bills	
		FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
		DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.060													
GENERAL REVENUE REFUNDS (REG) - 87011C													
CORE													
PROGRAM-SPECIFIC		1,394,400,000	0.00	1,404,721,205	0.00	1,384,100,000	0.00	1,384,100,000	0.00	1,384,100,000	0.00	1,384,100,000	0.00
GENERAL REVENUE		1,394,400,000	0.00	1,404,721,205	0.00	1,384,100,000 E	0.00	1,384,100,000 E	0.00	1,384,100,000 E	0.00	1,384,100,000	0.00
TOTAL		\$1,394,400,000	0.00	\$1,404,721,205	0.00	\$1,384,100,000	0.00	\$1,384,100,000	0.00	\$1,384,100,000	0.00	\$1,384,100,000	0.00

GR Refunds - 1860005

PROGRAM-SPECIFIC		0	0.00	0	0.00	0	0.00	0	0.00	115,000,000	0.00	115,000,000	0.00
GENERAL REVENUE		0	0.00	0	0.00	0	0.00	0	0.00	115,000,000 E	0.00	115,000,000	0.00
TOTAL		\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$115,000,000	0.00	\$115,000,000	0.00

For refunds for overpayment or erroneous payment of any tax or any payment credited to the General Revenue Fund.

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Committee Markup Annual			Department of Revenue								Regular House Bills		
FY 2016 BUDGET			FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED		
DOLLAR	FTE		DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.060													
GENERAL REVENUE REFUNDS (REG) - 87011C													
GR REFUNDS IN EXCESS OF CRE - 1860011													
PROGRAM-SPECIFIC		0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	100,000,000	0.00
GENERAL REVENUE		0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	100,000,000	0.00
TOTAL		\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$100,000,000	0.00
This is a new line item for additional refunds above the estimate from the most recent CRE.													

TOTAL - GENERAL REVENUE REFUNDS (REC	\$1,394,400,000	0.00	\$1,404,721,205	0.00	\$1,384,100,000	0.00	\$1,384,100,000	0.00	\$1,499,100,000	0.00	\$1,599,100,000	0.00
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DEPARTMENT OF REVENUE
Federal and Other Fund Tax Refunds
Section 4.065

Budget Book Page 194

The Department of Revenue has specific appropriation authority to process refund claims for various taxes and fees deposited into the General Revenue, State Highways and Transportation Department, Aviation Trust, Workers' Compensation, Health Initiatives, State School Money, and Fair Share funds. This appropriation allows the Department to pay outstanding refund claims for taxes and fees it deposits into other funds as required by Section 136.035, RSMo. The Department may also use this appropriation to process refund claims for other state agencies that do not have refund appropriation authority.

Legal Basis: Section 136.035, RSMo

Funding Sources: Other – Various

CORE ADJUSTMENTS:

FEDERAL & OTHER FUNDS REFUNDS			BOBC	FTE	GR	FED	OTHER	TOTAL
GOVERNOR CHANGES								
Added 'E'	0929	FED & OTHER FUND REFUNDS-0286	OTH					
Added 'E'	1592	FED & OTHER FUND REFUNDS-0569	OTH					
Added 'E'	3004	FED & OTHER FUND REFUNDS-0285	OTH					
Added 'E'	7292	FED & OTHER FUND REFUNDS-0588	OTH					
Added 'E'	7295	FED & OTHER FUND REFUNDS-0775	OTH					
Added 'E'	8465	FED & OTHER FUND REFUNDS-0619	OTH					
GOVERNOR CHANGES								
DRAFT HCS CHANGES								
Removed 'E'	0929	FED & OTHER FUND REFUNDS-0286	OTH					
Removed 'E'	1592	FED & OTHER FUND REFUNDS-0569	OTH					
Removed 'E'	3004	FED & OTHER FUND REFUNDS-0285	OTH					
Removed 'E'	7292	FED & OTHER FUND REFUNDS-0588	OTH					
Removed 'E'	7295	FED & OTHER FUND REFUNDS-0775	OTH					
Removed 'E'	8465	FED & OTHER FUND REFUNDS-0619	OTH					
DRAFT HCS CHANGES								
TOTAL CHANGES								

Regular House Bills

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DEPARTMENT OF REVENUE
Highway Fund Tax or Fee Refunds
Section 4.070

Budget Book Page 199

This appropriation allows the Department of Revenue to pay outstanding refund claims for taxes and fees collected and deposited into the State Highways and Transportation Department Fund (Highway Fund) as required by Section 136.035, RSMo. The Department processes refund claims for motor vehicle sales and use taxes and motor vehicle and driver license fees.

Legal Basis: Section 136.035, RSMo

Funding Sources: Other – State Highways and Transportation Department Fund (0644)

CORE ADJUSTMENTS:

HIGHWAY FUND REFUNDS	BOBC	FTE	GR	FED	OTHER	TOTAL
GOVERNOR CHANGES						
Language – Clarified wording to match all similar sections						
DRAFT HCS CHANGES						
Removed 'E' 1245 HIGHWAY FUND REFUNDS-0644						
DRAFT HCS CHANGES						
TOTAL CHANGES						

Committee Markup Annual			Department of Revenue								Regular House Bills			
			FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
			DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.070														
HIGHWAY FUND REFUNDS - 87020C														
CORE														
PROGRAM-SPECIFIC			2,290,564	0.00	447,528	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00
OTHER FUNDS			2,290,564	0.00	447,528	0.00	2,290,564 E	0.00	2,290,564 E	0.00	2,290,564 E	0.00	2,290,564	0.00
TOTAL			\$2,290,564	0.00	\$447,528	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$2,290,564	0.00
TOTAL - HIGHWAY FUND REFUNDS														
			\$2,290,564	0.00	\$447,528	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$2,290,564	0.00

DEPARTMENT OF REVENUE
Aviation Trust Fund Refunds
Section 4.075

Budget Book Page 204

Pursuant to Section 155.080, RSMo, the state imposes a use tax of nine cents on each gallon of aviation fuel used to propel aircraft with reciprocating engines. Operators may apply for a refund of the use tax for aviation fuel used in commercial agricultural aircraft. This appropriation allows the Department of Revenue to process the refund claims from the commercial agriculture aircraft operators.

Legal Basis: Section 155.080, RSMo

Funding Sources: Other – Aviation Trust Fund (0952)

CORE ADJUSTMENTS:

AVIATION TRUST FUND REFUNDS	BOBC	FTE	GR	FED	OTHER	TOTAL
GOVERNOR CHANGES						
Language – Clarified wording to match all similar sections						
Added 'E' 9815 AVIATION TRUST REFUNDS-0952	OTH					
GOVERNOR CHANGES						
DRAFT HCS CHANGES						
Removed 'E' 9815 AVIATION TRUST REFUNDS-0952	OTH					
DRAFT HCS CHANGES						
TOTAL CHANGES						

Committee Markup Annual	Department of Revenue										Regular House Bills	
	FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.075												
AVIATION TRUST FUND REFUNDS - 87045C												
CORE												
PROGRAM-SPECIFIC	50,000	0.00	5,772	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
OTHER FUNDS	50,000	0.00	5,772	0.00	50,000	0.00	50,000E	0.00	50,000E	0.00	50,000	0.00
TOTAL	\$50,000	0.00	\$5,772	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
TOTAL - AVIATION TRUST FUND REFUNDS	\$50,000	0.00	\$5,772	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

Section 4.080

Funding Sources: Other – State Highways and Transportation Department Fund (0644)

Removed 'E' 1248	REFUNDS OF MOTOR FUEL TAX-0644	OTH
	DRAFT HCS CHANGES	
	TOTAL CHANGES	

Committee Markup Annual			Department of Revenue								Regular House Bills			
			FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
			DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.080														
REFUNDS OF MOTOR FUEL TAX - 87050C														
CORE														
PROGRAM-SPECIFIC			10,914,000	0.00	10,047,050	0.00	10,914,000	0.00	10,914,000	0.00	10,914,000	0.00	10,914,000	0.00
OTHER FUNDS			10,914,000	0.00	10,047,050	0.00	10,914,000E	0.00	10,914,000E	0.00	10,914,000E	0.00	10,914,000	0.00
TOTAL			\$10,914,000	0.00	\$10,047,050	0.00	\$10,914,000	0.00	\$10,914,000	0.00	\$10,914,000	0.00	\$10,914,000	0.00

DEPARTMENT OF REVENUE
Refunds from the Workers Compensation Fund
Section 4.085

Budget Book Page 214

The Department of Revenue refunds any overpayment or erroneous payment of workers' compensation taxes paid by insurance companies per Section 287 170, RSMo. Overpayments occur because insurance companies file estimated quarterly payments during the year based on prior year activity. In June of each year, when insurance companies file annual returns, estimates and actual liabilities are reconciled and refunds, if necessary, are issued. The Department uses this appropriation to process those refund claims.

Legal Basis: Section 287.170, RSMo

Funding Sources: Other – Workers' Compensation Fund (0652)

CORE ADJUSTMENTS:

REFUNDS FROM WORKERS' COMP	BOBC	FTE	GR	FED	OTHER	TOTAL
GOVERNOR CHANGES						
Added 'E' 8360 WORKERS COMP REFUNDS-0652	OTH					
GOVERNOR CHANGES						
DRAFT HCS CHANGES						
Removed 'E' 8360 WORKERS COMP REFUNDS-0652	OTH					
DRAFT HCS CHANGES						
TOTAL CHANGES						

Committee Markup Annual				Department of Revenue								Regular House Bills			
				FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
				DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.085															
REFUNDS FROM WORKERS' COMP - 87085C															
CORE															
PROGRAM-SPECIFIC				2,000,000	0.00	308,555	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
OTHER FUNDS				2,000,000	0.00	308,555	0.00	2,000,000	0.00	2,000,000 E	0.00	2,000,000 E	0.00	2,000,000	0.00
TOTAL				\$2,000,000	0.00	\$308,555	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00
TOTAL - REFUNDS FROM WORKERS' COMP															
				\$2,000,000	0.00	\$308,555	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00

DEPARTMENT OF REVENUE
Tobacco Tax Refunds
Section 4.090

Budget Book Page 219

The Department of Revenue issues refunds for the overpayment or erroneous payment of taxes collected on tobacco products. The Department collects a tax of eight and one-half mills per cigarette on the sale of cigarettes. Receipts from the tax are deposited into the State School Money Fund, the Fair Share Fund, and the Health Initiatives Fund.

A tax of 10 percent of the manufacturer's invoice price, before discounts and deals, is also levied on the first sale of tobacco products, other than cigarettes. The receipts from this tax are deposited into the Health Initiatives Fund.

The Department uses this appropriation to issue refunds to taxpayers for overpayments of tax on cigarette and other tobacco products.

Legal Basis: Chapter 149, RSMo

Funding Sources: Other – Health Initiatives Fund (0275), State School Money Fund (0616), Fair Share Fund (0687)

CORE ADJUSTMENTS:

			BOBC	FTE	GR	FED	OTHER	TOTAL
CIGARETTE TAX REFUNDS								
GOVERNOR CHANGES								
Added 'E'	1640	CIGARETTE TAX REFUNDS-0275	OTH					
Added 'E'	1641	CIGARETTE TAX REFUNDS-0616	OTH					
Added 'E'	1642	CIGARETTE TAX REFUNDS-0687	OTH					
GOVERNOR CHANGES								
DRAFT HCS CHANGES								
Removed 'E'	1640	CIGARETTE TAX REFUNDS-0275	OTH					
Removed 'E'	1641	CIGARETTE TAX REFUNDS-0616	OTH					
Removed 'E'	1642	CIGARETTE TAX REFUNDS-0687	OTH					
DRAFT HCS CHANGES								
TOTAL CHANGES								

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Department of Revenue

Regular House Bills

	FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.090													
CIGARETTE TAX REFUNDS - 87088C													
CORE													
PROGRAM-SPECIFIC	161,000	0.00	19,696	0.00	161,000	0.00	161,000	0.00	161,000	0.00	161,000	0.00	
OTHER FUNDS	161,000	0.00	19,696	0.00	161,000	0.00	161,000 E	0.00	161,000 E	0.00	161,000	0.00	
TOTAL	\$161,000	0.00	\$19,696	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00	

DEPARTMENT OF REVENUE
County Stock Insurance Distribution
Section 4.095

Budget Book Page 224

Section 148.330.4 RSMo, states "On or before the first day of September each year the commissioner of administration shall apportion all moneys in the county stock insurance fund to the general revenue of the state, to the county treasurer, and to the treasurer of the school district in which the principal office of the company paying the same is located. All premium tax credits described in Section 135.500 to 135.529, RSMo, and Sections 348.430 and 348.432, RSMo, shall only reduce the amounts apportioned to the general revenue fund of the state and not reduce any moneys apportioned to any county treasurer or to the treasurer of the school district in which the principal office of the company paying the same is located..."

The Department of Revenue uses this appropriation to allow for the apportionments mandated by statute and to hold both the county and the school districts harmless from tax credit redemptions.

Legal Basis: Sections 135.500-135.529, 148.330.4, 348.430 and 348.432, RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

COUNTY STOCK INS TAX DISTRIBTN	BOBC	FTE	GR	FED	OTHER	TOTAL	EXPLANATION
GOVERNOR CHANGES							
Added 'E' 2705 COUNTY STOCK INSUR TAX-0101	GR						
Reduction 2705 COUNTY STOCK INSUR TAX-0101	PD		(545,000)			(545,000)	
GOVERNOR CHANGES			(545,000)			(545,000)	Core reduction
DRAFT HCS CHANGES							
Removed 'E' 2705 COUNTY STOCK INSUR TAX-0101	GR						
DRAFT HCS CHANGES							
TOTAL CHANGES			(545,000)			(545,000)	

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.095												
COUNTY STOCK INS TAX DISTRIBTN - 87018C												
CORE												
PROGRAM-SPECIFIC	660,700	0.00	114,442	0.00	660,700	0.00	660,700	0.00	115,700	0.00	115,700	0.00
GENERAL REVENUE	660,700	0.00	114,442	0.00	660,700	0.00	660,700 E	0.00	115,700 E	0.00	115,700	0.00
TOTAL	\$660,700	0.00	\$114,442	0.00	\$660,700	0.00	\$660,700	0.00	\$115,700	0.00	\$115,700	0.00
TOTAL - COUNTY STOCK INS TAX DISTRIBTN	\$660,700	0.00	\$114,442	0.00	\$660,700	0.00	\$660,700	0.00	\$115,700	0.00	\$115,700	0.00

DEPARTMENT OF REVENUE
Debt Offset by Tax Credits
Section 4.100

Budget Book Page 229

This section provides for the Dept. of Revenue to offset any debt. This transfer will place pending Missouri tax credits in escrow on behalf of the state agency seeking satisfaction of the debt against the tax credit recipient.

Legal Basis: Section 135.815, RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

NONE

Committee Markup Annual			Department of Revenue								Regular House Bills			
			FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
			DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.100														
OFFSET DEBTS WITH TAX CREDITS - 87092C														
CORE														
PROGRAM-SPECIFIC			260,000	0.00	68,893	0.00	260,000	0.00	260,000	0.00	260,000	0.00	260,000	0.00
GENERAL REVENUE			260,000	0.00	68,893	0.00	260,000	0.00	260,000	0.00	260,000	0.00	260,000	0.00
TOTAL			\$260,000	0.00	\$68,893	0.00	\$260,000	0.00	\$260,000	0.00	\$260,000	0.00	\$260,000	0.00
TOTAL - OFFSET DEBTS WITH TAX CREDITS														
			\$260,000	0.00	\$68,893	0.00	\$260,000	0.00	\$260,000	0.00	\$260,000	0.00	\$260,000	0.00

DEPARTMENT OF REVENUE
GR transfer to the Debt Offset Escrow Fund
Section 4.105

Budget Book Page 234

Sections 143.782 through 143.748, RSMo, allow the Department of Revenue to intercept Missouri income tax refunds on behalf of state agencies, colleges, universities, and the federal government seeking satisfaction of any debt larger than \$25. This appropriation transfers the intercepted refunds from General Revenue to an escrow account allowing the agencies to apply the money towards the debt.

Legal Basis: Sections 143.782 and 143.788, RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

DEBT OFFSET TRANSFER				BOBC	FTE	GR	FED	OTHER	TOTAL	EXPLANATION
DRAFT HCS CHANGES										
Reduction	T270	DEBT OFFSET TRF-0101	TRF			(13,797,384)			(13,797,384)	DI replaces with a noncount
		DRAFT HCS CHANGES				(13,797,384)			(13,797,384)	
		TOTAL CHANGES				(13,797,384)			(13,797,384)	

Committee Markup Annual

Department of Revenue												Regular House Bills
FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED		
DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.105												
DEBT OFFSET TRANSFER - 87091C												
CORE												
FUND TRANSFERS	13,797,384	0.00	12,620,681	0.00	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00	0	0.00
GENERAL REVENUE	13,797,384	0.00	12,620,681	0.00	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00	0	0.00
TOTAL	\$13,797,384	0.00	\$12,620,681	0.00	\$13,797,384	0.00	\$13,797,384	0.00	\$13,797,384	0.00	\$0	0.00
DEBT OFFSET ESCROW - 0000014												
FUND TRANSFERS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	13,797,384	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	13,797,384	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$13,797,384	0.00
TOTAL - DEBT OFFSET TRANSFER	\$13,797,384	0.00	\$12,620,681	0.00	\$13,797,384	0.00	\$13,797,384	0.00	\$13,797,384	0.00	\$13,797,384	0.00

DEPARTMENT OF REVENUE
GR transfer to the Circuit Courts Escrow Fund
Section 4.110

Budget Book Page 239

Sections 143.782 through 143.788, RSMo, allow the Department of Revenue to intercept Missouri income tax refunds on behalf of state agencies, colleges, universities, and the federal government seeking satisfaction of any debt larger than \$25. The Department uses this appropriation to transfer intercepted funds for debts owed to courts across the state to the Circuit Court Escrow Fund.

Legal Basis: Section 488.020(3), RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

CIRCUIT COURTS ESCROW TRF				BOBC	FTE	GR	FED	OTHER	TOTAL	EXPLANATION
DRAFT HCS CHANGES										
Reduction	T537	CIRCUIT COURTS ESCROW TRF-0101	TRF			(2,518,749)			(2,518,749)	DI replaces with a noncount
		DRAFT HCS CHANGES				(2,518,749)			(2,518,749)	
		TOTAL CHANGES				(2,518,749)			(2,518,749)	

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Department of Revenue

Regular House Bills

	FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.110												
CIRCUIT COURTS ESCROW TRF - 87101C												
CORE												
FUND TRANSFERS	2,462,589	0.00	2,462,589	0.00	2,518,749	0.00	2,518,749	0.00	2,518,749	0.00	0	0.00
GENERAL REVENUE	2,462,589	0.00	2,462,589	0.00	2,518,749	0.00	2,518,749	0.00	2,518,749	0.00	0	0.00
TOTAL	\$2,462,589	0.00	\$2,462,589	0.00	\$2,518,749	0.00	\$2,518,749	0.00	\$2,518,749	0.00	\$0	0.00

DEBT OFFSET ESCROW - 0000014

FUND TRANSFERS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	2,518,749	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	2,518,749	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$2,518,749	0.00

TOTAL - CIRCUIT COURTS ESCROW TRF	\$2,462,589	0.00	\$2,462,589	0.00	\$2,518,749	0.00	\$2,518,749	0.00	\$2,518,749	0.00	\$2,518,749	0.00
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DEPARTMENT OF REVENUE
Debt Offset Distribution
Section 4.115

Budget Book Page 244

The Department of Revenue, pursuant to Sections 143.782 through 143.788, RSMo, places intercepted Missouri income tax refunds in an escrow account for the satisfaction of debts larger than \$25. This appropriation allows the Department to apply intercepted refunds towards delinquent motor vehicle sales and use taxes and motor vehicle and driver license fees.

The Department also executed a reciprocal agreement with the state of Kansas to intercept refunds for the satisfaction of debts between Kansas and Missouri. The program was implemented in Fiscal Year 2010. Through Fiscal Year 2014, Kansas intercepted \$3.8 million on behalf of Missouri. Missouri intercepted \$2.6 million on behalf of Kansas. This appropriation allows the Department to forward intercepted amounts to the state of Kansas.

Legal Basis: Section 143.782 thru 788, RSMo

Funding Sources: Other – Debt Offset Escrow Fund (0753)

CORE ADJUSTMENTS:

DEBT OFFSET	BOBC	FTE	GR	FED	OTHER	TOTAL
GOVERNOR CHANGES						
Added 'E' 3985 DEBT OFFSET-0753	OTH					
Added 'E' 6957 DEBT OFFSET ST RECIPROCAL-0753	OTH					
GOVERNOR CHANGES						
DRAFT HCS CHANGES						
Removed 'E' 3985 DEBT OFFSET-0753	OTH					
Removed 'E' 6957 DEBT OFFSET ST RECIPROCAL-0753	OTH					
DRAFT HCS CHANGES						
TOTAL CHANGES						

Committee Markup Annual	Department of Revenue										Regular House Bills	
	FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.115												
DEBT OFFSET - 87098C												
CORE												
PROGRAM-SPECIFIC	1,164,119	0.00	906,537	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00
OTHER FUNDS	1,164,119	0.00	906,537	0.00	1,164,119	0.00	1,164,119E	0.00	1,164,119E	0.00	1,164,119	0.00
TOTAL	\$1,164,119	0.00	\$906,537	0.00	\$1,164,119	0.00	\$1,164,119	0.00	\$1,164,119	0.00	\$1,164,119	0.00
TOTAL - DEBT OFFSET	\$1,164,119	0.00	\$906,537	0.00	\$1,164,119	0.00	\$1,164,119	0.00	\$1,164,119	0.00	\$1,164,119	0.00

DEPARTMENT OF REVENUE
School District Trust Fund transfer to General Revenue
Section 4.120

Budget Book Page 249

This section provides for a transfer of \$2.5 million from the School District Trust Fund to the credit of General Revenue. Section 144.701, RSMo, states in part that the Proposition C tax collection fee credited to the state will not exceed the lesser of \$2,500,000 or 1% of the amount collected.

Legal Basis: Sections 144.701, 163.031 and 163.087, RSMo

Funding Sources: Other – School District Trust Fund (0688)

CORE ADJUSTMENTS:

NONE

Committee Markup Annual	Department of Revenue										Regular House Bills	
	FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.120												
SCHOOL DIST TRST TRANSFER TO GR - 87093C												
CORE												
FUND TRANSFERS	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
OTHER FUNDS	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
TOTAL	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00
TOTAL - SCHOOL DIST TRST TRANSFER TO G	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00

DEPARTMENT OF REVENUE
Parks Sales Tax Fund transfer to General Revenue
Section 4.125

Budget Book Page 254

This section transfers sixty-six hundredths percent (.66%) of the funds received into the Parks Sales Tax Fund to General Revenue to defray costs of administering the tax.

Legal Basis: Article IV, Section 47(a) of the Missouri Constitution

Funding Sources: Other – Parks Sales Tax Fund (0613)

CORE ADJUSTMENTS:

PARK SALES TAX TRANSFER TO GR	BOBC	FTE	GR	FED	OTHER	TOTAL
GOVERNOR CHANGES						
Added 'E' T272 PARK SALES TAX FUND TRF-0613	OTH					
GOVERNOR CHANGES						
DRAFT HCS CHANGES						
Removed 'E' T272 PARK SALES TAX FUND TRF-0613	OTH					
DRAFT HCS CHANGES						
TOTAL CHANGES						

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	FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.125												
PARK SALES TAX TRANSFER TO GR - 87094C												
CORE												
FUND TRANSFERS	300,000	0.00	291,796	0.00	300,000	0.00	300,000	0.00	300,000	0.00	300,000	0.00
OTHER FUNDS	300,000	0.00	291,796	0.00	300,000	0.00	300,000 E	0.00	300,000 E	0.00	300,000	0.00
TOTAL	\$300,000	0.00	\$291,796	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00

PARKS SALES TAX TRANSFER INCR - 1860001

FUND TRANSFERS	0	0.00	0	0.00	0	0.00	25,000	0.00	25,000	0.00	25,000	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	25,000 E	0.00	25,000 E	0.00	25,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$25,000	0.00	\$25,000	0.00	\$25,000	0.00

The Department of Revenue collects one-tenth of one percent additional sales tax on the taxable sales at retail for the Department of Natural Resources pursuant to Article IV, Section 47(a) of the Missouri Constitution. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds collected from the Parks Sales Tax Fund to General Revenue for the cost of collection. The Department requests an increase to more accurately reflect anticipated transfers.

TOTAL - PARK SALES TAX TRANSFER TO GR	\$300,000	0.00	\$291,796	0.00	\$300,000	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00
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DEPARTMENT OF REVENUE
Soil and Water Sales Tax Fund transfer to General Revenue
Section 4.130

Budget Book Page 263

This section transfers sixty-six hundredths percent (.66%) of the funds received into the Soil and Water Sales Tax Fund to General Revenue to defray costs of administering the tax.

Legal Basis: Article IV, Section 47(a) of the Missouri Constitution

Funding Sources: Other – Soil and Water Sales Tax Fund (0614)

CORE ADJUSTMENTS:

SOIL & WATER SALS TX TRF TO GR	BOBC	FTE	GR	FED	OTHER	TOTAL
GOVERNOR CHANGES						
Added 'E' T273 SOIL&WATER SALES TAX TRF-0614	OTH					
GOVERNOR CHANGES						
DRAFT HCS CHANGES						
Removed 'E' T273 SOIL&WATER SALES TAX TRF-0614	OTH					
DRAFT HCS CHANGES						
TOTAL CHANGES						

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	FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL, SECTION 04.130												
SOIL & WATER SALS TX TRF TO GR - 87096C												
CORE												
FUND TRANSFERS	300,000	0.00	291,796	0.00	300,000	0.00	300,000	0.00	300,000	0.00	300,000	0.00
OTHER FUNDS	300,000	0.00	291,796	0.00	300,000	0.00	300,000 E	0.00	300,000 E	0.00	300,000	0.00
TOTAL	\$300,000	0.00	\$291,796	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00

SOIL & WATER SALES TAX TRF INC - 1860002

FUND TRANSFERS	0	0.00	0	0.00	0	0.00	25,000	0.00	25,000	0.00	25,000	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	25,000 E	0.00	25,000 E	0.00	25,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$25,000	0.00	\$25,000	0.00	\$25,000	0.00

The Department of Revenue collects one-tenth of one percent additional sales tax on the taxable sales at retail for the Department of Natural Resources pursuant to Article IV, Section 47(a) of the Missouri Constitution. The Department uses this appropriation to transfer sixty-six hundredths percent from the Soil and Water Sales Tax Fund to General Revenue for the cost of collection. The Department requests an increase to more accurately reflect anticipated transfers.

TOTAL - SOIL & WATER SALS TX TRF TO GR	\$300,000	0.00	\$291,796	0.00	\$300,000	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00
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DEPARTMENT OF REVENUE
General Revenue transfer to various income tax check-off funds
Section 4.135

Budget Book Page 272

This section allows for the transfer of General Revenue as designated by taxpayers from refunds they are due for deposit into various charitable trust funds.

Legal Basis: Sections 143.1000 - 143.1025, RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

INCOME TAX CHECK OFF TRANSFER			BOBC	FTE	GR	FED	OTHER	TOTAL
DEPARTMENT CHANGES								
Reallocation	T046	AF SCHL RD & ASSMT TRF-0101	TRF		(15,000)			(15,000)
Reallocation	T528	CHILDRENS TRUST FUND TRF-0101	TRF		15,000			15,000
DEPARTMENT CHANGES					0			0
GOVERNOR CHANGES								
Added 'E'	T046	AF SCHL RD & ASSMT TRF-0101	GR					
Added 'E'	T278	MO MIL FAMILY RELIEF TRF-0101	GR					
Added 'E'	T279	CHILD LEAD TESTING TRF-0101	GR					
Added 'E'	T505	ORGAN DONOR PROG TRANSFER-0101	GR					
Added 'E'	T507	FOSTER CARE & ADP PAR TRF-0101	GR					
Added 'E'	T509	DEVLP DISAB WAIT LIST TRF-0101	GR					
Added 'E'	T510	PUPPY PROTECTN TRUST TRF-0101	GR					
Added 'E'	T511	AMERICAN RED CROSS TR TRF-0101	GR					
Added 'E'	T526	AGING ELDERLY HOME TRF-0101	GR					
Added 'E'	T527	VETERANS TRUST FUND TRF-0101	GR					
Added 'E'	T528	CHILDRENS TRUST FUND TRF-0101	GR					
Added 'E'	T529	NATIONAL GUARD TRUST TRF-0101	GR					
Added 'E'	T947	PEDIATRIC CANCER RES TRF-0101	GR					
Added 'E'	T976	WORKERS MEMORIAL FUND TRF-0101	GR					
Added 'E'	T978	MO NATL GUARD FOUNDTN TRF-0101	GR					
Added 'E'	T990	AM CANCER SOC HEART TRF-0101	GR					
Added 'E'	T991	ALS LOU GEHRIG'S DIS TRF-0101	GR					
Added 'E'	T993	MUSCULAR DYSTROPHY TRF-0101	GR					
Added 'E'	T994	ARTHRITIS FOUNDATION TRF-0101	GR					

Added 'E'	T995	NAT MULT SCIROSIS TRF-0101	GR
Added 'E'	T996	AM DIABETES ASSOC TRF-0101	GR
Added 'E'	T997	AM HEART ASSOC TRF-0101	GR
Added 'E'	T998	MARCH OF DIMES TRF-0101	GR

GOVERNOR CHANGES

DRAFT HCS CHANGES

Removed 'E'	T046	AF SCHL RD & ASSMT TRF-0101	GR
Removed 'E'	T278	MO MIL FAMILY RELIEF TRF-0101	GR
Removed 'E'	T279	CHILD LEAD TESTING TRF-0101	GR
Removed 'E'	T505	ORGAN DONOR PROG TRANSFER-0101	GR
Removed 'E'	T507	FOSTER CARE & ADP PAR TRF-0101	GR
Removed 'E'	T509	DEVL P DISAB WAIT LIST TRF-0101	GR
Removed 'E'	T510	PUPPY PROTECTN TRUST TRF-0101	GR
Removed 'E'	T511	AMERICAN RED CROSS TR TRF-0101	GR
Removed 'E'	T526	AGING ELDERLY HOME TRF-0101	GR
Removed 'E'	T527	VETERANS TRUST FUND TRF-0101	GR
Removed 'E'	T528	CHILDRENS TRUST FUND TRF-0101	GR
Removed 'E'	T529	NATIONAL GUARD TRUST TRF-0101	GR
Removed 'E'	T947	PEDIATRIC CANCER RES TRF-0101	GR
Removed 'E'	T976	WORKERS MEMORIAL FUND TRF-0101	GR
Removed 'E'	T978	MO NATL GUARD FOUNDTN TRF-0101	GR
Removed 'E'	T990	AM CANCER SOC HEART TRF-0101	GR
Removed 'E'	T991	ALS LOU GEHRIG'S DIS TRF-0101	GR
Removed 'E'	T993	MUSCULAR DYSTROPHY TRF-0101	GR
Removed 'E'	T994	ARTHRITIS FOUNDATION TRF-0101	GR
Removed 'E'	T995	NAT MULT SCIROSIS TRF-0101	GR
Removed 'E'	T996	AM DIABETES ASSOC TRF-0101	GR
Removed 'E'	T997	AM HEART ASSOC TRF-0101	GR
Removed 'E'	T998	MARCH OF DIMES TRF-0101	GR

DRAFT HCS CHANGES

TOTAL CHANGES

0

0

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	FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.135												
INCOME TAX CHECK OFF TRANSFER - 87100C												
CORE												
FUND TRANSFERS	471,000	0.00	468,570	0.00	471,000	0.00	471,000	0.00	471,000	0.00	471,000	0.00
GENERAL REVENUE	471,000	0.00	468,570	0.00	471,000	0.00	471,000E	0.00	471,000E	0.00	471,000	0.00
TOTAL	\$471,000	0.00	\$468,570	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00
Reallocate PS funds to E&E funds to be able to utilize E&E funds for the purchase of replacement vehicles												

TOTAL - INCOME TAX CHECK OFF TRANSFER	\$471,000	0.00	\$468,570	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00
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DEPARTMENT OF REVENUE
Income tax check-off funds (various) transfer to General Revenue (to reverse erroneous transfers from GR)
Section 4.140

Budget Book Page 277

This section allows for the transfer to General Revenue from the funds caused by an erroneous deposit. This allows the Department to reverse any erroneous deposits into these funds, if needed.

Legal Basis: Sections 143.1000 - 143.1025, RSMo

Funding Sources: Other – Various income tax check-off charitable trust funds

CORE ADJUSTMENTS:

CHECK OFF ERRONEOUSLY DEP TRF			BOBC	FTE	GR	FED	OTHER	TOTAL
GOVERNOR CHANGES								
Added 'E'	T989	CHECK OFF ERROR DEP TRF-VAR	OTH					
		GOVERNOR CHANGES						
DRAFT HCS CHANGES								
Removed 'E'	T989	CHECK OFF ERROR DEP TRF-VAR	OTH					
		DRAFT HCS CHANGES						
		TOTAL CHANGES						

Regular House Bills

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DEPARTMENT OF REVENUE
Distribution of Income Tax Check Off Trust Funds
Section 4.145

Budget Book Page 282

This section provides appropriation authority for the department to distribute trust funds semiannually to various charitable organizations.

Legal Basis: Section 143.1005, RSMo

Funding Sources: Other – Various income tax check-off charitable trust funds

CORE ADJUSTMENTS:

HBSEC 04.145

INCOME TAX CHECK OFF DISTRIBU			BOBC	FTE	GR	FED	OTHER	TOTAL	EXPLANATION
GOVERNOR CHANGES									
Added 'E'	1187	INCOME TAX CHECK OFF DIST-0959	OTH						
Added 'E'	7296	INCOME TAX CHECK OFF DIST-0700	OTH						
Added 'E'	7297	INCOME TAX CHECK OFF DIST-0703	OTH						
Added 'E'	7299	INCOME TAX CHECK OFF DIST-0707	OTH						
Added 'E'	7300	INCOME TAX CHECK OFF DIST-0708	OTH						
Added 'E'	7301	INCOME TAX CHECK OFF DIST-0709	OTH						
Added 'E'	7302	INCOME TAX CHECK OFF DIST-0713	OTH						
Added 'E'	7303	INCOME TAX CHECK OFF DIST-0714	OTH						
Added 'E'	7304	INCOME TAX CHECK OFF DIST-0716	OTH						
Added 'E'	8166	INCOME TAX CHECK OFF DIST-0987	OTH						
GOVERNOR CHANGES									

DRAFT HCS CHANGES

Removed 'E'	1187	INCOME TAX CHECK OFF DIST-0959	OTH
Removed 'E'	7296	INCOME TAX CHECK OFF DIST-0700	OTH
Removed 'E'	7297	INCOME TAX CHECK OFF DIST-0703	OTH
Removed 'E'	7299	INCOME TAX CHECK OFF DIST-0707	OTH
Removed 'E'	7300	INCOME TAX CHECK OFF DIST-0708	OTH
Removed 'E'	7301	INCOME TAX CHECK OFF DIST-0709	OTH
Removed 'E'	7302	INCOME TAX CHECK OFF DIST-0713	OTH
Removed 'E'	7303	INCOME TAX CHECK OFF DIST-0714	OTH
Removed 'E'	7304	INCOME TAX CHECK OFF DIST-0716	OTH
Removed 'E'	8166	INCOME TAX CHECK OFF DIST-0987	OTH

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Department of Revenue													Regular House Bills
	FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.145													
INCOME TAX CHECK OFF DISTRIBU - 87106C													
CORE													
PROGRAM-SPECIFIC	50,000	0.00	36,071	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	
OTHER FUNDS	50,000	0.00	36,071	0.00	50,000	0.00	50,000E	0.00	50,000E	0.00	50,000	0.00	
TOTAL	\$50,000	0.00	\$36,071	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	
TOTAL - INCOME TAX CHECK OFF DISTRIBU	\$50,000	0.00	\$36,071	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	

DEPARTMENT OF REVENUE
Department of Revenue Information Fund transfer to the State Highways and Transportation Department Fund
Section 4.150

Budget Book Page 287

This section allows for a transfer from Department of Revenue Information Fund to the State Highways and Transportation Fund as determined by the Department at the end of each fiscal year.

Legal Basis: Section 32.067, RSMo

Funding Sources: Other – Department of Revenue Information Fund (0619)

CORE ADJUSTMENTS:

NONE

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Department of Revenue

Regular House Bills

	FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.150												
DOR INFO FUND TRANSFER - 87110C												
CORE												
FUND TRANSFERS	3,750,000	0.00	2,471,721	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00
OTHER FUNDS	3,750,000	0.00	2,471,721	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00
TOTAL	\$3,750,000	0.00	\$2,471,721	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00
TOTAL - DOR INFO FUND TRANSFER	\$3,750,000	0.00	\$2,471,721	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00

DEPARTMENT OF REVENUE
Motor Fuel Tax Fund transfer to the State Highways and Transportation Department Fund
Section 4.155

Budget Book Page 292

This section allows for the transfer from Motor Fuel Tax Fund to the State Highways and Transportation Department Fund.

Legal Basis: Section 142.345, RSMo

Funding Sources: Other – Motor Fuel Tax Fund (0673)

CORE ADJUSTMENTS:

NONE

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	FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.155												
MOTOR FUEL TAX TRANSFER - 87120C												
CORE												
FUND TRANSFERS	560,178,001	0.00	538,544,430	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
OTHER FUNDS	560,178,001	0.00	538,544,430	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
TOTAL	\$560,178,001	0.00	\$538,544,430	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00
TOTAL - MOTOR FUEL TAX TRANSFER	\$560,178,001	0.00	\$538,544,430	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00

DEPARTMENT OF REVENUE
GR transfer to the State Highways and Transportation Department Fund
Section 4.155

Budget Book Page N/A

Art IV, Section 30(b) of the Constitution limits the cost of collection of highway user fees to not more than 3% per tax or fee. In any year that the Department of Revenue exceeds this limitation (through its Highway Fund appropriation), the following year the General Assembly appropriates General Revenue to reimburse the Highway Fund by that amount in a supplemental budget bill.

Legal Basis: Art IV, Section 30(b)

Funding Sources: General Revenue

CORE ADJUSTMENTS:

NONE

DEPARTMENT OF REVENUE
DOR Specialty Plate Fund transfer to the State Highways and Transportation Department Fund
Section 4.160

Budget Book Page 297

This section allows for organizations seeking authorization for a new specialty plate submit an application form and appropriate fee to the Department of Revenue. The fee is deposited into the DOR Specialty Plate Fund and transferred to the State Highway & Transportation Fund to defray the Department's cost of issuing, developing, and programming the implementation of an authorized specialty plate.

Legal Basis: Section 301.3150(2), RSMo

Funding Sources: Other – Department of Revenue Specialty Plate Fund (0775)

CORE ADJUSTMENTS:

NONE

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	FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.160												
SPECIALTY PLATE TRNSFER TO HWY - 87122C												
CORE												
FUND TRANSFERS	20,000	0.00	0	0.00	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00
OTHER FUNDS	20,000	0.00	0	0.00	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00
TOTAL	\$20,000	0.00	\$0	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00
TOTAL - SPECIALTY PLATE TRNSFER TO HW	\$20,000	0.00	\$0	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00

**DEPARTMENT OF REVENUE
DOR Legal Expense Fund Transfer
Section 4.163**

Budget Book Page N/A

This section allows for transfers from Sections 4.005, 4.010, 4.015, 4.020, 4.025, and 4.030 to the State Legal Expense Fund for the payment of claims, premiums, and expenses related to legal expenses of the Department.

Legal Basis: Section 105.711-105.726, RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

NONE

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Department of Revenue

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	FY 2015 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.163												
DOR LEGAL EXPENSE FUND TRF - 87123C												
DOR LEGAL EXPENSE FUND TRF - 1860012												
FUND TRANSFERS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$1	0.00
Transfer for the payment of claims, premiums, and expenses as provided by Section 105.711 through 105.726, RSMo, to the State Legal Expense Fund												

TOTAL - DOR LEGAL EXPENSE FUND TRF	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$1	0.00
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DEPARTMENT OF REVENUE
Missouri Lottery Commission - Operating
Section 4.165

Budget Book Page 326

This section provides administrative expenses associated with operation of the State Lottery. The Missouri Lottery is a self-funded state agency.

Current Flexibility: 25% PS/EE

Legal Basis: Sections 313.200-313.351, RSMo and Article III, Section 39(b) of the Missouri Constitution

Funding Sources: Other – Lottery Enterprise Fund (0657)

CORE ADJUSTMENTS:

LOTTERY COMMISSION - OPERATING	BOBC	FTE	GR	FED	OTHER	TOTAL
GOVERNOR CHANGES						
Language – Removed pull tab clarification language						
Flexibility – Added vendor payments to flexibility						
Added 'E' 9001 VENDOR PAYMENTS FOR GAMES-0657					OTH	
GOVERNOR CHANGES						
DRAFT HCS CHANGES						
Language – Lined out pull tab program in a subsection						
Removed 'E' 9001 VENDOR PAYMENTS FOR GAMES-0657					OTH	
DRAFT HCS CHANGES						
TOTAL CHANGES						

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.165												
LOTTERY COMMISSION - OPERATIN - 87212C												
CORE												
PERSONAL SERVICES	6,936,517	153.50	6,782,746	154.19	7,075,249	153.50	7,075,249	153.50	7,075,249	153.50	7,075,249	153.50
OTHER FUNDS	6,936,517	153.50	6,782,746	154.19	7,075,249	153.50	7,075,249	153.50	7,075,249	153.50	7,075,249	153.50
EXPENSE & EQUIPMENT	53,212,792	0.00	52,101,292	0.00	49,712,792	0.00	49,712,792	0.00	49,712,792	0.00	49,712,792	0.00
OTHER FUNDS	53,212,792	0.00	52,101,292	0.00	49,712,792	0.00	49,712,792 E	0.00	49,712,792 E	0.00	49,712,792	0.00
PROGRAM-SPECIFIC	6,200	0.00	3,483	0.00	6,200	0.00	6,200	0.00	6,200	0.00	6,200	0.00
OTHER FUNDS	6,200	0.00	3,483	0.00	6,200	0.00	6,200	0.00	6,200	0.00	6,200	0.00
TOTAL	\$60,155,509	153.50	\$58,887,521	154.19	\$56,794,241	153.50	\$56,794,241	153.50	\$56,794,241	153.50	\$56,794,241	153.50

Lottery Vendor Cost-To-Continu - 1860003

EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	2,423,405	0.00	2,423,405	0.00	0	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	2,423,405 E	0.00	2,423,405 E	0.00	0	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$2,423,405	0.00	\$2,423,405	0.00	\$0	0.00

Based on ticket sales, additional appropriation authority may be needed to pay vendors.

Committee Markup Annual				Department of Revenue								Regular House Bills			
				FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
				DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.165															
LOTTERY COMMISSION - OPERATIN - 87212C															
PULL TAB PROGRAM & EXPANSION - 1860010															
EXPENSE & EQUIPMENT				0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	4,123,405	0.00
OTHER FUNDS				0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	4,123,405	0.00
TOTAL				\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$4,123,405	0.00
This DI lines out pull tab vendor payments into a line by itself and also expands the current appropriation from the Governor's NDI based on new information from Lottery. Original Governor NDI was 2,423,405, this adds 1,700,000 for a total of 4,123,405 for all payments to the pull tab vendor.															

TOTAL - LOTTERY COMMISSION - OPERATIN	\$60,155,509	153.50	\$58,887,521	154.19	\$56,794,241	153.50	\$59,217,646	153.50	\$59,217,646	153.50	\$60,917,646	153.50
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DEPARTMENT OF REVENUE
Missouri Lottery Commission - Prize Payments
Section 4.170

Budget Book Page 341

This section provides for the payment of prizes to lottery participants in instant ticket and on-line games. Pursuant to Constitutional Amendment III (b) (4) enacted September 1988, prize payments must represent at least 45% of ticket sales.

Legal Basis: Sections 313.200-313.351, RSMo and Article III, Section 39(b) of the Missouri Constitution

Funding Sources: Other – State Lottery Fund (0682)

CORE ADJUSTMENTS:

LOTTERY COMMISSION - PRIZES			BOBC	FTE	GR	FED	OTHER	TOTAL
DEPARTMENT CHANGES								
Reallocation	2594	LOTTERY COMMISSION PRIZES-0682	EE				(140,250,000)	(140,250,000)
Reallocation	6215	LOTTERY COMMISSION PRIZES-0657	EE				140,250,000	140,250,000
DEPARTMENT CHANGES							0	0
GOVERNOR CHANGES								
Added 'E'	6215	LOTTERY COMMISSION PRIZES-0657	OTH					
Reallocation	2594	LOTTERY COMMISSION PRIZES-0682	EE				153,000,000	153,000,000
Reallocation	6215	LOTTERY COMMISSION PRIZES-0657	EE				(153,000,000)	(153,000,000)
GOVERNOR CHANGES							0	0
DRAFT HCS CHANGES								
Removed 'E'	2594	LOTTERY COMMISSION PRIZES-0682	OTH					
Removed 'E'	6215	LOTTERY COMMISSION PRIZES-0657	OTH					
DRAFT HCS CHANGES								
TOTAL CHANGES							0	0

Committee Markup Annual	Department of Revenue										Regular House Bills	
	FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.170												
LOTTERY COMMISSION - PRIZES - 87213C												
CORE												
EXPENSE & EQUIPMENT	153,000,000	0.00	174,075,218	0.00	153,000,000	0.00	153,000,000	0.00	153,000,000	0.00	153,000,000	0.00
OTHER FUNDS	153,000,000	0.00	174,075,218	0.00	153,000,000 E	0.00	153,000,000 E	0.00	153,000,000 E	0.00	153,000,000	0.00
TOTAL	\$153,000,000	0.00	\$174,075,218	0.00	\$153,000,000	0.00	\$153,000,000	0.00	\$153,000,000	0.00	\$153,000,000	0.00
Reallocate PS funds to E&E funds to be able to utilize E&E funds for the purchase of replacement vehicles												
PRIZE AUTHORITY EXPANSION - 1860009												
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	21,075,218	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	21,075,218	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$21,075,218	0.00
This expansion will allow more authority for prize payouts.												
TOTAL - LOTTERY COMMISSION - PRIZES	\$153,000,000	0.00	\$174,075,218	0.00	\$153,000,000	0.00	\$153,000,000	0.00	\$153,000,000	0.00	\$174,075,218	0.00

DEPARTMENT OF REVENUE
Missouri Lottery Commission – State Lottery Fund transfer to the Lottery Enterprise Fund
Section 4.175

Budget Book Page N/A

This section provides for the transfer of funds from the State Lottery Fund to Lottery Enterprise Fund.

Funding Sources: Other –State Lottery Fund (0682)

CORE ADJUSTMENTS:

LOTTERY FUND TRANSFER	BOBC	FTE	GR	FED	OTHER	TOTAL
GOVERNOR CHANGES						
Added 'E' T115 LOTTERY FUND TRF-0682	OTH					
GOVERNOR CHANGES						
DRAFT HCS CHANGES						
Removed 'E' T115 LOTTERY FUND TRF-0682	OTH					
DRAFT HCS CHANGES						
TOTAL CHANGES						

Committee Markup Annual		Department of Revenue										Regular House Bills	
		FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
		DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.175													
LOTTERY FUND TRANSFER - 87215C													
CORE													
FUND TRANSFERS		0	0.00	0	0.00	56,794,241	0.00	56,794,241	0.00	56,794,241	0.00	56,794,241	0.00
OTHER FUNDS		0	0.00	0	0.00	56,794,241	0.00	56,794,241 E	0.00	56,794,241 E	0.00	56,794,241	0.00
TOTAL		\$0	0.00	\$0	0.00	\$56,794,241	0.00	\$56,794,241	0.00	\$56,794,241	0.00	\$56,794,241	0.00

Lottery Transfer Expenses - 1860007													
FUND TRANSFERS		0	0.00	0	0.00	0	0.00	0	0.00	6,486,927	0.00	9,186,927	0.00
OTHER FUNDS		0	0.00	0	0.00	0	0.00	0	0.00	6,486,927 E	0.00	9,186,927	0.00
TOTAL		\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$6,486,927	0.00	\$9,186,927	0.00
To increase the State Lottery Fund Transfer to the State Lottery Fund to pay for operating expenses such as E&E, PS, Vendor Payments, and Advertising.													

TOTAL - LOTTERY FUND TRANSFER	\$0	0.00	\$0	0.00	\$56,794,241	0.00	\$56,794,241	0.00	\$63,281,168	0.00	\$65,981,168	0.00
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DEPARTMENT OF REVENUE

Missouri Lottery Commission – Lottery Enterprise Fund transfer to the State Lottery Fund

Budget Book Page 357

Funding Sources: Other –Lottery Enterprise Fund (0657)

LOTTERY ENTERPRISE TRANSFER

FTE

GR

FED

OTHER

TOTAL

Added 'E' T283 LOTTERY ENTERPRISE TRF-0657 OTH
GOVERNOR CHANGES

Removed 'E' T283 LOTTERY ENTERPRISE TRF-0657 OTH
DRAFT HCS CHANGES
TOTAL CHANGES

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.180												
LOTTERY ENTERPRISE TRANSFER - 87216C												
Lottery Enterpr to State Lotte - 1860008												
FUND TRANSFERS	0	0.00	0	0.00	0	0.00	0	0.00	1,000,000	0.00	1,000,000	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	1,000,000 E	0.00	1,000,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$1,000,000	0.00	\$1,000,000	0.00

To transfer any remaining monies from the Lottery Enterprise Fund back to the State Lottery Fund.

TOTAL - LOTTERY ENTERPRISE TRANSFER	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$1,000,000	0.00	\$1,000,000	0.00
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DEPARTMENT OF REVENUE
Missouri Lottery Commission – State Lottery Fund transfer to the Lottery Proceeds Fund
Section 4.185

Budget Book Page 363

This section provides for the transfer of funds from the State Lottery Fund to Lottery Proceeds Fund. Pursuant to the Constitutional Amendment III (b) (3) enacted September, 1988, this amount is effectively the residual of ticket sales less payment of prizes and operating expenses of the Commission and its staff.

Legal Basis: Sections 313.200-313.351, RSMo and Article III, Section 39(b) of the Missouri Constitution

Funding Sources: Other – State Lottery Fund (0682)

CORE ADJUSTMENTS:

LOTTERY COMMISSION-TRANSFER			BOBC	FTE	GR	FED	OTHER	TOTAL
DEPARTMENT CHANGES								
Reallocation	T137	LOTTERY COMMISSION TRF-0682	TRF				(266,000,000)	(266,000,000)
Reallocation	T275	LOTTERY COMMISSION TRF-0657	TRF				266,000,000	266,000,000
Reduction	T137	LOTTERY COMMISSION TRF-0682	TRF				(25,000,000)	(25,000,000)
			DEPARTMENT CHANGES				(25,000,000)	(25,000,000)
GOVERNOR CHANGES								
Added 'E'	T137	LOTTERY COMMISSION TRF-0682	OTH					
Added 'E'	T275	LOTTERY COMMISSION TRF-0657	OTH					
Reallocation	T137	LOTTERY COMMISSION TRF-0682	TRF				286,000,000	286,000,000
Reallocation	T275	LOTTERY COMMISSION TRF-0657	TRF				(286,000,000)	(286,000,000)
Reduction	T137	LOTTERY COMMISSION TRF-0682	TRF				25,000,000	25,000,000
			GOVERNOR CHANGES				25,000,000	25,000,000
DRAFT HCS CHANGES								
Removed 'E'	T137	LOTTERY COMMISSION TRF-0682	OTH					
Removed 'E'	T275	LOTTERY COMMISSION TRF-0657	OTH					
			DRAFT HCS CHANGES					
			TOTAL CHANGES				0	0

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2016 BUDGET		FY 2016 ACTUAL		FY 2017 BUDGET		FY 2018 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.185												
LOTTERY COMMISSION-TRANSFER - 87218C												
CORE												
FUND TRANSFERS	299,000,000	0.00	308,993,403	0.00	311,000,000	0.00	286,000,000	0.00	311,000,000	0.00	311,000,000	0.00
OTHER FUNDS	299,000,000	0.00	308,993,403	0.00	311,000,000	0.00	286,000,000 E	0.00	311,000,000 E	0.00	311,000,000	0.00
TOTAL	\$299,000,000	0.00	\$308,993,403	0.00	\$311,000,000	0.00	\$286,000,000	0.00	\$311,000,000	0.00	\$311,000,000	0.00
Reallocate PS funds to E&E funds to be able to utilize E&E funds for the purchase of replacement vehicles												

TOTAL - LOTTERY COMMISSION-TRANSFER	\$299,000,000	0.00	\$308,993,403	0.00	\$311,000,000	0.00	\$286,000,000	0.00	\$311,000,000	0.00	\$311,000,000	0.00
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